

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§574-B. APPLICABILITY

An owner of a parcel containing forest land may apply at the landowner's election by filing with the assessor the schedule provided for in section 579, except that this subchapter does not apply to any parcel containing less than 10 acres of forest land. For purposes of this subchapter, a parcel is deemed to include a unit of real estate, notwithstanding that it is divided by a road, way, railroad or pipeline, or by a municipal or county line. The election to apply requires the written consent of all owners of an interest in a parcel except for the State. For applications submitted on or after August 1, 2012, the size of the exclusion from classification under this subchapter for each structure located on the parcel and for each residential structure located on the parcel in shoreland areas is determined pursuant to section 574-C. [2011, c. 618, §2 (AMD) .]

A parcel of land used primarily for growth of trees to be harvested for commercial use is taxed according to this subchapter, as long as the landowner complies with the following requirements: [2011, c. 618, §2 (AMD) .]

1. Forest management and harvest plan. A forest management and harvest plan must be prepared for each parcel and updated every 10 years. The landowner shall file a sworn statement with the municipal assessor for a parcel in a municipality or with the State Tax Assessor for a parcel in the unorganized territory that a forest management and harvest plan has been prepared for the parcel;

A. [1999, c. 33, §1 (RP) .]

B. [1999, c. 33, §1 (RP) .]

C. [1999, c. 33, §1 (RP) .]

[2009, c. 434, §15 (AMD) .]

2. Evidence of compliance with plan. The landowner must comply with the plan developed under subsection 1, and must submit, every 10 years to the municipal assessor in a municipality or the State Tax Assessor for parcels in the unorganized territory, a statement from a licensed professional forester that the landowner is managing the parcel according to schedules in the plan required under subsection 1;

[2011, c. 618, §2 (AMD) .]

3. Transfer of ownership. When land taxed under this subchapter is transferred to a new owner, within one year of the date of transfer, the new landowner must file with the municipal assessor or the State Tax Assessor for land in the unorganized territory one of the following:

A. A sworn statement indicating that a new forest management and harvest plan has been prepared; or
[2001, c. 603, §4 (NEW) .]

B. A statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner. [2001, c. 603, §4 (NEW) .]

The new landowner may not harvest or authorize the harvest of forest products for commercial use until a statement described in paragraph A or B is filed with the assessor. A person owning timber rights on land taxed under this subchapter may not harvest or authorize the harvest of forest products for commercial use until a statement described in paragraph A or B is filed with the assessor.

Parcels of land subject to section 573, subsection 3, paragraph B or C are exempt from the requirements under this subsection.

For the purposes of this subsection, "transferred to a new owner" means the transfer of the controlling interest in the fee ownership of the land or the controlling interest in the timber rights on the land; and

[2011, c. 618, §2 (AMD) .]

4. Attestation. Beginning August 1, 2012, when a landowner is required to provide to the assessor evidence that a forest management and harvest plan has been prepared for the parcel or updated pursuant to subsection 1, or when a landowner is required to provide evidence of compliance pursuant to subsection 2, the landowner must provide an attestation that the landowner's primary use for the forest land classified pursuant to this subchapter is to grow trees to be harvested for commercial use or that the forest land is land described in section 573, subsection 3, paragraphs A, B, C or E. The existence of multiple uses on an enrolled parcel does not render it inapplicable for tax treatment under this subchapter, as long as the enrolled parcel remains primarily used for the growth of trees to be harvested for commercial use.

[2011, c. 618, §2 (NEW) .]

SECTION HISTORY

1989, c. 555, §16 (NEW). 1989, c. 637, §4 (AMD). 1993, c. 452, §3 (AMD). 1993, c. 576, §1 (AMD). 1995, c. 8, §1 (AMD). 1995, c. 236, §§4,5 (AMD). 1999, c. 33, §1 (AMD). 2001, c. 603, §4 (AMD). 2007, c. 438, §12 (AMD). 2009, c. 434, §15 (AMD). 2011, c. 618, §2 (AMD).

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